541-121-7662-A

RECORD DATA FROM ORDERS RECEIVED FOR REIMBURSABLE GOODS OR SERVICES DOCUMENTS FOR STANFINS INPUT

TEC Lesson 541-121-7662-A

NEWARK PUBLIC LIBRARY

AUG 15 1986

U. S. GOVT. PUBS.
DEPOSITORY 376

PRODUCED BY
UNITED STATES ARMY
SOLDIER SUPPORT INSTITUTE
FORT BENJAMIN HARRISON, INDIANA 46216-5590

STUDENT/SUPERVISOR INSTRUCTIONS, PRETEST/POSTTEST, AND ANSWER KEY ARE CONTAINED IN THIS BOOK.

JUNE 1986

D101.6/7:

If you have questions or comments concerning this TEC Lesson, address them to:

Commander
U.S. Army Soldier Support Institute
ATTN: ATSG-DTC-E
Building 1
Fort Benjamin Harrison, IN 46216-5590

READ THE STUDENT/SUPERVISOR INSTRUCTIONS CAREFULLY. BE SURE YOU UNDERSTAND THEM COMPLETELY BEFORE BEGINNING THE LESSON. PLEASE DO NOT WRITE IN THIS BOOK.

The words "he," "his," and "men," when used in this publication, represent both the masculine and feminine genders, unless other specifically stated.

TYPE OF LESSON

- Accounting Specialist

AUDIENCE

- MOS 73D
- Skill level 1/2

TRAINING OBJECTIVES

Soldiers completing this lesson should be able to:

- identify orders received for reimbursable goods or services, and
- record data from these documents onto an 80cc coding sheet in accordance with (IAW) the provided reimbursement coding pro forma sheet.

MATERIALS/EQUIPMENT/PERSONNEL REQUIRED

- Lesson materials: Lesson book
- Paper, Pencil or Pen
- Reimbursement transactions pro forma sheet and Reimbursement coding pro forma sheet. These forms are available on page 45 for xerographic copying.
- AR 37-20, Administrative Control of Appropriated Funds
- AR 37-49, Budgeting Funding, and Reimbursement for Base Operations Support of Army Activities
- AR 37-108, General Accounting and Reporting for Finance and Accounting Offices

TIME REQUIRED

- Individual: 2 hours
- Group: 2 hours

REFERENCES

- STP 14-73D14-SM-TG (Task 121-009-1213)
- STANFINS User Manual

STUDENT INSTRUCTIONS

- Take the Pretest/Posttest. If you pass, you do not have to take the lesson.

STUDENT/SUPERVISOR INSTRUCTIONS

- Make sure you have the materials, equipment and personnel required to complete the lesson.
- Take the lesson. Use a separate sheet of paper and/or other appropriate materials for the exercises. Do not write in this book.
- When you complete the lesson, take the Pretest/Posttest again. If you do not pass, take the lesson again.

SUPERVISOR INSTRUCTIONS

- Make sure students have completed the prerequisites listed in the Student Instructions.
- Administer the Pretest/Posttest to determine the need for the lesson. Responses to test questions must be made on a separate sheet of paper and/or appropriate materials, not in the lesson book. To pass the test, a soldier must answer 22 of the 28 test items correctly.
- Make sure students have the material, equipment and personnel required to complete the lesson.
- Administer the lesson to students who do not pass the Pretest/Posttest. Remind them to write their responses to the exercises on a separate sheet of paper and/or other appropriate material and not in the lesson book.
- Administer the Pretest/Posttest to students who complete the lesson. Students who do not pass must take the lesson again.

TEC LESSON 541-121-7662-A

RECORD DATA FROM ORDERS RECEIVED FOR REIMBURSABLE GOODS OR SERVICES DOCUMENTS FOR STANFINS INPUT

This test consists of four exercises which cover every training objective of the lesson. These questions have a total value of 28 points. When you have completed the test, check your answers against the Pretest/Posttest Answer Key on page 47. If you do not score at least 22 points, you must take the lesson-or take it again if you have already taken it. Write your responses on a separate sheet of paper (and/or on other appropriate materials). Do not write in this book.

You are working in the Accounts Maintenance Branch of the Fort Atterbury Finance Support Unit (FSU), which is operating under the STANFINS system. You are responsible for identifying orders received documents and for recording data from these documents onto 80 column coding sheets.

You are only responsible for the orders received stage of the reimbursement accounting cycle.

Using the reimbursement pro formas on page 45 and the four sets of documents on the following four pages;

1. determine if the documents should be coded as orders received for reimbursable goods or services.

2. If so, code the appropriate documents onto an 80 column coding sheet. You can obtain a coding sheet from your supervisor or you can make a xerographic copy of the coding sheet on page 46.

Remember, all documents may not be complete or appropriate for orders received input. Check all documents carefully.

PRETEST/POSTTEST

Exercise 1:

Your block ticket number is 201.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-100 and AR 37-110, the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 1F2083

☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: FH-211
b. DATE: 1 Jan 93

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Director-DEH (OMA)
Ft Atterbury, IN 46124-9201

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Director-DEH (FH-A)
Ft Atterbury, IN 46124-9200

6. DESCRIPTION OF SERVICES TO BE PERFORMED

Reference Budget Instruction Letter, HQ, Ft Atterbury, IN dated 1 Oct 92 FH-A requests the following goods and services be provided during the month of Jan 93:

2132020 76-9505 P200000-1010 S12123

	AMOUNT	AMS	APC	CUST NO.
Utility/Water	$2,000.00	202694.J1000	JW03	1F2083

7a. NAME AND TITLE OF ORDERING OFFICER
T.L. MIDDELTON, MAJ
FH-A
Ft Atterbury, IN 46124-9200

b. SIGNATURE: T L Middelton

c. DATE: 1 Jan 93

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION
2132020 76-1093 P1910-2574 S12123 (X200)

b. AMOUNT: $2,000.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Jan 93 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER
T.L. MIDDELTON, MAJ
FH-A
Ft Atterbury, IN 46124-9200

b. SIGNATURE: T L Middelton

c. DATE: 1 Jan 93

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER
MICHAEL H. ALIG, MAJ CE
Director, FAC ENG
Ft Atterbury, IN 46124-9460

b. SIGNATURE: Michael H. Alig

c. DATE ACCEPTED: 1 Jan 93

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 76 WILL BE USED UNTIL EXHAUSTED.
U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

READEX FICHE best copy available

Exercise 2:

Your block ticket number is 265.

DISPOSITION FORM

For use of this form, see AR 340 15, the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
DIO-Laundry	Reimbursable Orders (Charge Sales)

TO FSU FROM Laundry Officer DATE 1 Dec 92 CMT CPT Grosse/jt/7542

1. Reference Budget Instruction Letter, HQ 54th Infantry Division (Mecn), Ft Atterbury, IN 46124-9000, 1 Oct 92, subject as above.

2. The approximate charge for laundry service during the month of December 1992 is $3,888.00.

2132929 76-9505 P200000-1010 S12123 (202696.E4000) (4L9043) (E403) $3,888.00

JEFFREY GROSSE
CPT, QM
Laundry Officer

Optional Form 1017-G (9-79)
Title 7, GAO Manual
501017-810

JOURNAL VOUCHER

J. V. No. 096

Date 31 Dec 92

REFERENCE	EXPLANATION	DEBIT	CREDIT
CUSTOMER # 4L9043	To record Orders Received and Earned Reimbursement for Charge Sale Laundry and Dry Cleaning for the Month of December 1992 $3,888.00 2132020 76-9505 P200000-2572 S12123 (202696.E4000) (E403)		
	TOTAL,		

Prepared by Arnold C. Griffith (Signature)
Assistant Laundry Officer (Title)

Approved by Jake Taylor (Signature)
Chief, A/M Branch (Title)

DA FORM AUG 80 2496

PRETEST/POSTTEST

Exercise 3:

Your block ticket number is 321.

DISPOSITION FORM

For use of this form, see AR 340-15; the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
AMTI-FH	FH-A Funded Reimbursements

TO FSU FROM FH-A Budget DATE 24 Nov 93 CMT 1

Mr Ritz/ry/4689

1. Reference Budget Instruction letter, HQ 54th Infantry Division (Mech), Ft Atterbury, IN 46124-9000, 1 Oct 93, subject as above.

2. The estimated Funded Reimbursement Orders for damages to Family Quarters are $1,500.00.

2147025 76-1093 P1920-1010 S12123 (1920.11100) Y550 $1,500.00
Customer #4F9204 Damages to Family Quarters.

Raimond J. Ritz
RAIMOND J. RITZ
DAC, FH-A
Budget Officer

DA FORM AUG 80 2496 PREVIOUS EDITIONS WILL BE USED ☆U.S.G.P.O. 1982-386-545

Exercise 4:

Your block ticket number is 459.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES
For use of this form, see AR 37-108 and AR 37-110; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 1F1534
☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: FH-335
b. DATE: 1 Jan 94

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Director-DEH (OMA)
Ft Atterbury, IN 46124-9200

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Director-DEH (FH-A)
Ft Atterbury, IN 46124-9200

6. DESCRIPTION OF SERVICES TO BE PERFORMED

Reference Budget Instruction Letter, HQ, Ft Atterbury, IN dated 1 Oct 93. FH-A requests the following goods and services be provided during the month of Jan 94:

2142020 76-9505 P200000-1010 S12123

	AMOUNT	AMS	APC	CUST NO.
Utility/Electric	$3,500.00	202694.J3100	JE16	1F1534

7a. NAME AND TITLE OF ORDERING OFFICER
T.L. MIDDELTON, MAJ
FH-A
Ft Atterbury, IN 46124-9200

b. SIGNATURE: T. L. Middleton

c. DATE: 1 Jan 94

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION: 2147025 76-1093 P1910-2574 S12123 (X200)

b. AMOUNT: $3,500.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Jan 94 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER
T.L. MIDDELTON, MAJ
FH-A
Ft Atterbury, IN 46124-9200

b. SIGNATURE: T. L. Middleton

c. DATE: 1 Jan 94

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER
MICHAEL H. ALIG, MAJ CE
Director, FAC ENG
Ft Atterbury, IN 46124-9460

b. SIGNATURE: Michael H. Alig

c. DATE ACCEPTED: 1 Jan 94

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED.
☆U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

INTRODUCTION

Financial programs at installations provide support in terms of goods and services to individuals, certain activities, tenant organizations, and to other installations. Some of this support is provided on a reimbursable basis, which means that although the support is initially provided using mission funds, the customer will reimburse the installation through a billing procedure. The term "reimbursable" is used to describe any transaction that eventually results in a transfer or collection of actual funds.

Reimbursement transactions occur in the following stages:

Stage 1. Authority Received

The authority to provide goods and services on a reimbursable basis is received on a resource distribution document (RDD). The RDD is a control document that presents the dollar amounts available in various accounts. The finance and accounting office controls these documents to ensure that expenditures do not exceed authorized amounts.

Stage 2. Orders Received

During the orders received stage one activity needing supplies or services sends an order to another activity that can provide the supplies or services. The orders received stage is completed when the performing activity accepts the requesting activity's order.

Stage 3. Earned Reimbursement

Reimbursements are earned based on the actual delivery of supplies or services to the customer. Once the amount of the earned reimbursement is known, an account receivable entry is established which will eventually be collected from the activity to which the reimbursable sale was made.

Stage 4. Collection or Transfer

During the collection stage the account that was established during the earned reimbursement stage is either collected at the installation or transferred to higher command level for collection.

All of the previous stages are completed for each reimbursement transaction by the installation that is providing supplies or services. Although all of these stages are completed in the reimbursement order cycle, only the orders received stage will be addressed in this TEC Lesson. The earned reimbursement and the collection stages are covered in subsequent TEC Lessons.

In this TEC Lesson you will learn what an ordering document looks like and how it is used to order supplies or services. You will also learn how to take specific data elements from documents and input this data into the STANFINS system.

Accuracy in coding and processing these documents is essential to ensure the proper use of an installation's available funds. It is very important that accounting specialists fully understand reimbursement processes and procedures in order to achieve the best utilization of and accountability for installation funds.

TEC LESSON

REIMBURSEMENT ACCOUNTING

There are two types of reimbursements, funded and automatic. The procedures involved in analyzing funded and automatic documents and in coding input into STANFINS are very similar.

Funded Reimbursement

Funded reimbursement activity is employed when financing the operation of certain revenue-producing activities at an installation. These activities are ones that are not essential to the mission. The funding of these activities is controlled by a higher headquarters. Examples of funded reimbursement activities are:

(1) Trailer court utilities and lot rental.

(2) Timber harvesting activities.

(3) Damage to government quarters.

(4) Foreign Military Sales (FMS)

(5) Laundry and dry cleaning services furnished to individuals for which the collection is deducted from the service member's pay (Joint Uniform Military Pay System JUMPS-Army Government Laundry and Dry Cleaning Charges).

Funded reimbursement authority is received on the fund authorization document in a specific dollar amount. However, these funds are not immediately available for obligation. They are placed in a reserve account and become available only when the installation has received a request for one of the above activities.

Automatic Reimbursement

Automatic reimbursement activity is based on "revenue," or anticipated income generated by the sales of goods or services. This type of authority is designed to provide a method of temporarily financing the cost of goods or services sold, by establishing a buyer/seller relationship, for which the provider will be reimbursed by the buying activity. The obligation authority needed to finance automatic reimbursement activities is created at the installation. The necessary funds are borrowed from the U.S. Treasury by using the orders received stage.

Services sold to authorized customers by the installation are treated as automatic reimbursement transactions when all of the following circumstances exist:

(1) Specific orders are received and accepted at the performing installation for work, services and sales; or estimates are established at the performing installation for reimbursement services without specific orders.

(2) Supplies and services are controlled or furnished by the installation that received the order.

(3) The resulting collection is identified with, and credited to, the accounts (specific fiscal station) of the performing installation.

The typical activities financed by automatic reimbursement are:

(1) Reimbursable Orders (DA Form 2544) for other Army actiivities.

(2) Utilities and Communication Services.

(3) Supplies and Services provided to Family Housing.

(4) Property Disposal Office.

(5) Commissary.

(6) Cash Sale Laundry.

(7) Reimbursable Medical Services to civilians.

ORDERS RECEIVED (O/R) STAGE

Reimbursable Order (DA Form 2544)

An "order" is any firm authorized agreement to furnish equipment and supplies to others, or to perform work or services on a reimbursable basis. Quantities and estimated dollar amounts of supplies or services to be delivered must be stated in an order. Orders may also be recorded based on estimates of reimbursable supplies or services in cases in which it is customary to provide services without the use of a specific order.

An installation receives funds from Congress to accomplish its own mission. The Orders Received stage generates or creates an increase in the available funds of an installation. This increase in funds enables an installation to obligate, expense, and disburse services or supplies for the requesting activities. The requesting activities must then reimburse the providing activity for the amount of goods or services provided.

Before reimbursement accounting can take place, a buyer/seller relationship must exist. The buyer must desire either a service or product from a seller. A seller must have a service or product to sell. A buyer must be willing to pay for the service or product. Based on these two assumptions, an arrangement about price, quantity and timing must be made between the two parties. The document containing the specific arrangement is called a customer order. Both parties (buyer/seller) must approve the document before it can be binding or of any consequence. Customer orders are initiated by the buyer (ordering activity) and are consumated upon acceptance by the seller (performing activity). This buyer/seller relationship is defined as an accounting or funding entity. A buyer/seller relationship could exist between two installations or between two separate activities at the same installation.

The Intra-Army Order for Reimbursable Services (DA Form 2544) is the form used within the Department of the Army for the purpose of placing reimbursable orders for services. The DA Form 2544 is a firm agreement between two installations or activities of the Army authorizing services of a specific and definite nature to be furnished on a reimbursable basis. The order must be supported in terms of quantities and dollar amounts for work to be performed or services to be delivered during a specified period of time before it can be accepted. The DA Form 2544 requires that both the requesting and performing installation be able to process all four stages of reimbursement transactions. The DA Form 2544 provides the most effective means of controlling funds in a reimbursable relationship.

The DA Form 2544 shown below is a request for supplies needed for an upcoming Field Training Exercise (FTX).

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-100 and AR 37-110; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 1B9013

☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: FB-221
b. DATE: 1 Nov 92

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
54th Infantry Division (Mech)
Ft Atterbury, IN 46124-9000
AV# 542-3645

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
Pers Spt Ctr DSO El Paso
Ft Bliss, TX 79916-5000
AV#888-1234

6. DESCRIPTION OF SERVICES TO BE PERFORMED
To provide supplies as required by TASK FORCE ZULU during the period of FTX at Fort Atterbury (5 Dec through 23 Dec 92).

2132020 76-9505 P200000-1010 S12123 (202696.B6000) (B603) (1B9013)

7a. NAME AND TITLE OF ORDERING OFFICER
WALTER J. TAILOR, LTC Armor
Ft Bliss, TX 79916-9313

b. SIGNATURE: Walter J. Tailor

c. DATE: 1 Nov 92

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION
2132020 57-2222 P200000-2572 S41014 (202611.10000) (ZULU)

b. AMOUNT: $7,000.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Dec 92 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER
JAMES C. WINTERS, MAJ, GS
Ft Bliss, TX 79916-7314

b. SIGNATURE: James C. Winters

c. DATE: 2 Nov 92

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER
AARON E. WILSON, LTC, G-4
Ft Atterbury, IN 46124-9103

b. SIGNATURE: Aaron E. Wilson

c. DATE ACCEPTED: 22 Nov 92

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED.
*U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

The request was initiated by Ft Bliss and was sent to Ft Atterbury (the site of the FTX). Some items on this form were completed by the requesting activity (Ft Bliss) and others by the providing activity (Ft Atterbury).

TEC LESSON

In order to effectively process received orders, it is important to understand each section of DA Form 2544. The following figures provide a description of the important elements on this form.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES For use of this form, see AR 37-108 and AR 37-115; the proponent agency is Office of the Comptroller of the Army.	1. RECEIVING OFFICE CONTROL NUMBER 1B9013 ☐ FUNDED ☒ AUTOMATIC	2. ORDER a. NUMBER: FB-221 b. DATE: 1 Nov 92 3. CHANGE ORDER a. NUMBER: N/A b. DATE:
4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER Commander 54th Infantry Division (Mech) Ft Atterbury, IN 46124-9000 AV# 542-3645	5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER Commander Pers Spt Ctr DSO El Paso Ft Bliss, TX 79916-5000 AV#888-1234	

Item 1 - Receiving Office Control Number (Customer Number).

This is a customer number assigned by the performing activity. In this example, this number was assigned to Ft Bliss by Ft Atterbury.

Every reimbursement transaction must have a six-digit alphanumeric Customer Number, identifying the specific activity (customer) to whom goods or services are being provided on a reimbursable basis.

Customer numbers are established locally. The first digit of the customer number identifies the type of reimbursement activity.

1, 2, 3 - Automatic Reimbursable Activity

4 - Funded Reimbursable Activity

9 - Miscellaneous Sales

The customer number shown above is 1B9013. Since the first digit is a number 1, this is an automatic reimbursement activity. The box in item 1 also indicates the type of reimbursement activity.

The second and third digits (B9) identify the customer. These codes are established locally. The "B9" in this example means this was the 9th reimbursable order Ft Atterbury received from Ft Bliss.

The fourth and fifth digits (01) constitute a work area code. Work area codes are also established locally and identify the account earning the reimbursements. The work area code, together with the customer identifier code, represent a summary in the Accounts Receivable Status Listing for automatic and funded appropriation reimbursement programs. It may vary from installation to installation, but once assigned, it should be used consistently.

The final digit of the customer number is the fiscal year in which the earning occurs. In the example above (1B9013), the "3" represents fiscal year 1993.

Item 2 - Order

This section is completed by the requesting activity. As you can see in the example on the previous page, this was the 221st order completed by Ft Bliss (FB). It was completed on 1 November 1992.

Item 3 - Change Order

If an original order is changed for any reason, an additional DA Form 2544 is filled out with this item completed. In the example above, no change number is identified which indicates that this is an original order.

Item 4 - To Be Performed By . . .

This item lists the command, installation, or activity providing the requested supplies or services.

Item 5 - Ordered By . . .

This item lists the command, installation, or activity ordering or requesting supplies or services.

6. DESCRIPTION OF SERVICES TO BE PERFORMED		
To provide supplies as required by TASK FORCE ZULU during the period of FTX at Fort Atterbury (5 Dec through 23 Dec 92). 2132020 76-9505 P200000-1010 S12123 (202696.B6000) (B603) (1B9013)		
7a. NAME AND TITLE OF ORDERING OFFICER	8. SIGNATURE	9. DATE
WALTER J. TAILOR, LTC Armor Ft Bliss, TX 79916-9313	Walter J. Tailor	1 Nov 92

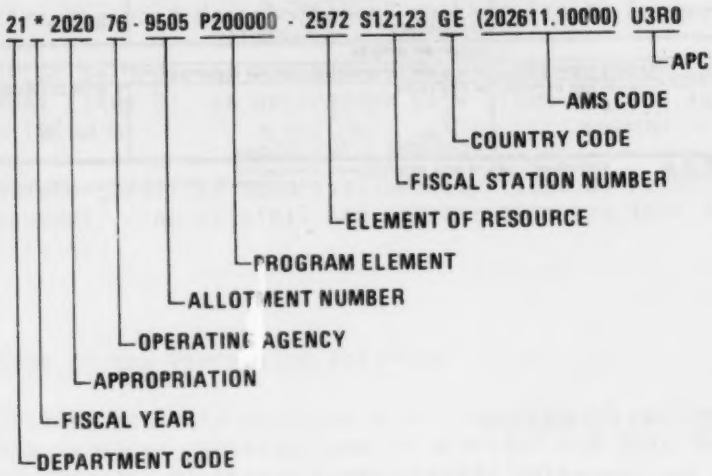
Item 6 - Description of Services To Be Performed

This item contains a word description of the supplies to be provided or the services to be performed. In this example Ft Bliss has requested that Ft Atterbury provide supplies for a field training exercise at Ft Atterbury. Ft Bliss made this request because it is much more cost effective for Ft Atterbury to provide supplies to Task Force Zulu when they are at Ft Atterbury, than to require Ft Bliss to ship the needed supplies to Ft Atterbury.

Underneath the description is an accounting classification number supplied by the provider (Ft Atterbury). This is the fund cite that the provider will use to purchase the requested supplies. The requestor will eventually reimburse the provider for these purchases.

This accounting classification is normally made up of the following elements:

ELEMENTS OF AN ACCOUNTING CLASSIFICATION



In coding input to STANFINS on an 80 column card for orders received, you will need to locate and identify the accounting processing code (APC). U3R0 is the APC in the example above.

The APC is assigned locally. The second character of the APC is called the fiscal action code (FAC). When this code is input into the STANFINS system it automatically creates various transactions that are used in the earned reimbursement and collection stages. More information about fiscal action codes can be found in the STANFINS User Manual.

Item 7 - Name and Title of Ordering Officer

This item contains the name and title of the officer ordering the requested supplies or services.

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL	
8a. ACCOUNTING CLASSIFICATION 2132020 57-2222 P200000-2572 S41014 (202611.10000) (ZULU)	b. AMOUNT $7,000.00
c. CHANGE INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____	
9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Dec 92 (Day - Month - Year) the expiration date of this order.	
10a. TYPED NAME AND TITLE OF APPROVING OFFICER JAMES C. WINTERS, MAJ, GS Ft Bliss, TX 79916-7314	b. SIGNATURE James C. Winters	c. DATE 2 Nov 92
ACCEPTING OFFICER	
11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.	
a. TYPED NAME AND TITLE OF ACCEPTING OFFICER AARON E. WILSON, LTC, G-4 Ft Atterbury, IN 46124-9103	b. SIGNATURE Aaron E. Wilson	c. DATE ACCEPTED 22 Nov 92

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 76 WILL BE USED UNTIL EXHAUSTED.
U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

Item 8 - Accounting Classification

This item contains an accounting classfication entered by the requesting installation (8a). This is the accounting classification that Ft Bliss will use to reimburse Ft Atterbury for the supplies that were used during the FTX. The amount entered ($7,000) is an estimate of what the supplies will cost (8b). If the actual amount of the supplies is greater or less than the estimated amount, an additional DA Form 2544 will be completed by the requestor with the Change Block completed (8c).

Item 9 - Expiration Date of Order

This item specifies the termination date of the reimbursable order. This is extremely important for annual appropriations since funding is received quarterly.

Item 10 - Approving Officer

This item lists the name, title, and address of the requesting approval official. A signature and date must appear in this block.

Item 11 - Accepting Officer

This item lists the name, title, and address of the accepting official at the installation providing the services. A signature and date must appear in this block.

Responsibilities of the Ordering Activity

The ordering activity prepares a DA Form 2544 in an original and four copies.

The ordering activity:

- assigns a control number in item 2
- completes the addresses in items 4 and 5
- completes the word description of the service to be provided in item 6
- identifies an Ordering Officer (Item 7), accounting classification and estimated amount (Item 8), an expiration date (Item 9), and an Approving Officer (Item 10).

The individual who certifies fund availability (Item 8) retains one copy as a commitment document. The original and three copies are then forwarded to the performing activity.

Responsibilities of the Performing Activity

When the performing activity receives a DA Form 2544 it reviews Item 6 to ensure that the services requested can be provided and that they are aligned with the normal mission of the performing activity.

Once it has been determined that the requested services can be provided, a customer number will be typed in Item 1 and an accounting classification will be added underneath the description in Item 6. This is the accounting classification that will be used to purchase the services or supplies requested in the description. The requesting activity will reimburse this fund when it finds out the exact dollar amount of the requested services or supplies.

The DA Form 2544 becomes an accepted obligation document only when item 11 is completed by the accepting officer. The accepting officer then forwards one copy to his finance and accounting office to establish the orders received stage in the amount of the order. He retains one copy for his records and forwards the original and one copy back to the ordering activity.

PRACTICE EXERCISE 1

Using the information you have just learned about DA Form 2544, answer the following questions concerning the DA Form 2544 on the next page. Write your responses on a separate sheet of paper. Do not write in this book.

1. What is the customer number?

2. Is this an automatic or funded reimbursement transaction?

3. Who is the customer?

4. Who is providing the goods or services?

5. What type of service is being provided?

6. What accounting classification will the customer use to reimburse the performer?

7. What accounting classification will the performer use to purchase the requested service?

8. What is the accounting processing code (APC) within the above accounting classfication?

9. Is this DA Form 2544 a commitment document or an obligation document?

Check your answers with the solutions provided. If you did well, continue on. If you had problems with the Practice Exercise, review this part of the lesson.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-108 and AR 37-110; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 2AR174

☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: RES-119
b. DATE: 27 Nov 93

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
Information Systems Command
Ft Atterbury, IN 46124-9490

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
HHC, Reserve Center
Ft Atterbury, IN 46124-9590

6. DESCRIPTION OF SERVICES TO BE PERFORMED

To provide CLASS "A" phone service during Dec 93.

2142020 03-3116 P390000-1010 S12123 (394701.34200) (U34R) 2AR174

7a. NAME AND TITLE OF ORDERING OFFICER
J. C. PALMER, CPT, SC
Reserve Center
Ft Atterbury, IN 46124-9200

b. SIGNATURE: J. C. Palmer

c. DATE: 27 Nov 93

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION
2042080 76-9601 P510000-2572 S12123 (512914.10000) A490

b. AMOUNT: $2,000.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Dec 93 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER
TURNER BLACKWELL, MAJ, FC
Reserve Center
Ft Atterbury, IN 46124-9520

b. SIGNATURE: Turner Blackwell

c. DATE: 27 Nov 93

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER
NATHAN A. CLARK, LTC, SC
Division Signal Officer
Ft Atterbury, IN 46124-9203

b. SIGNATURE: Nathan A. Clark

c. DATE ACCEPTED: 1 Dec 93

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED.
☆U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

SOLUTIONS TO PRACTICE EXERCISE 1

1. 2AR174

2. Automatic. You can tell because the automatic box has been checked and also because the customer number begins with a 1, 2, or 3.

3. Commander, HHC, Reserve Center, Ft Atterbury, IN 46124-9590

4. Commander, Information Systems Command, Ft Atterbury, IN 46124-9490

5. Class "A" telephone service

6. 2042080 76-9601 P51000-2572 S12123 (512914.10000) A490

7. 2142020 03-3116 P390000-1010 S12123 (395701.34200) (U34R) (2AR174)

8. U34R

9. This is an obligation document because it has been signed in block 11 by the performing activity accepting officer. If there is no signature in this block the order cannot the input as an orders received.

REIMBURSEMENT TRANSACTIONS - STANFINS INPUT

Pro Forma Sheet

Transactions are normally input directly into STANFINS by personnel in the Finance Support Unit. Input is accomplished by transferring specific data from the source document to an 80 column card. To make this job easier, a pro forma sheet is used.

A pro forma is a handy reference used in coding STANFINS input. It provides the general ledger effects, type/action (T/A) codes for entering data into STANFINS, and an example of how the data must be entered on an 80 column card. Numerous pro formas are available for reference in the STANFINS Users Manual.

The following is an example of the reimbursement transactions pro forma sheet.

REIMBURSEMENT TRANSACTIONS
PRO FORMA SHEET

	ORDER RECEIVED	EARNED REIMBURSEMENT	COLLECTION
FUNDED	4502 - RESERVED FOR RECEIPT OF ORDERS 4501 - UNOBLIGATED FUNDS AVAILABLE 4732 - UNFILLED ORDERS 4731 - ORDERS RECEIVED T/A 1K OTHER THAN OMA T/A A4 FOR OMA	1100 - ACCOUNTS RECEIVABLE 6051 - SALES, NONCOMMERCIAL 4733 - REIMBURSEMENTS EARNED 4732 - UNFILLED ORDERS T/A 51	(TRANSFER) 3052 - TRANSFERS OF ACCOUNTS RECEIVABLE 1100 - ACCOUNTS RECEIVABLE T/A 55X
AUTOMATIC	1020 - FUNDS WITH TREASURY 4501 - UNOBLIGATED FUNDS AVAILABLE 4732 - UNFILLED ORDERS 4731 - ORDERS RECEIVED T/A A5	1100 - ACCOUNTS RECEIVABLE 6051 - SALES, NONCOMMERCIAL 4733 - REIMBURSEMENTS EARNED 4732 - UNFILLED ORDERS T/A 52	1000 - D.O. CASH 1100 - ACCOUNTS RECEIVABLE 3018 - REIMBURSEMENTS COLLECTED 1020 - FUNDS WITH TREASURY T/A 43X

Notice that it is divided horizontally into funded and automatic reimbursements and vertically into three reimbursement stages; order received, earned reimbursement, and collection.

This TEC Lesson will focus on the order received section of this pro forma.

	ORDER RECEIVED	EARNE REIMBURS
FUNDED	4502 - RESERVED FOR RECEIPT OF ORDERS 4501 - UNOBLIGATED FUNDS AVAILABLE 4732 - UNFILLED ORDERS 4731 - ORDERS RECEIVED T/A 1K OTHER THAN OMA T/A A4 FOR OMA	1100 - ACCOU 6051 - SA 4733 - REIMBU 4732 - UNFI T/A
AUTOMATIC	1020 - FUNDS WITH TREASURY 4501 - UNOBLIGATED FUNDS AVAILABLE 4732 - UNFILLED ORDERS 4731 - ORDERS RECEIVED T/A A5	1100 - ACCOU 6051 - SA 4733 - REIM 4732 - UNF T/A

The account numbers and titles in each box are the general ledger effects. These are the accounts in which money would be reserved and obligated. Although entries to the general ledger will not be shown in this TEC Lesson, in an actual finance and accounting office entries would be made in each of the reimbursement stages.

Below the general ledger effects are the type/action (T/A) codes. These are data processing codes that provide instructions to the computer to post these amounts to specific general ledger accounts.

As you can see in the example above, there are two T/A codes within the funded block and one T/A code within the automatic block. Funded reimbursements that finance goods or services for the routine operation and maintenance of the Army (OMA) are input into STANFINS by using T/A code A4. You can recognize these reimbursements because the accounting classification will contain 2020; the operation and maintenance, Army appropriation code. All funded reimbursements that finance goods or services for other than the operation and maintenance of the Army are input into STANFINS using T/A code 1K.

All automatic reimbursements that finance goods or services are input to STANFINS using T/A code A5.

The T/A codes from the pro forma and numerous data elements from the source document are input into STANFINS using 80 column cards. Another handy reference to help you complete 80 column coding sheets is a coding pro forma sheet. The following is an example of the reimbursement coding pro forma sheet.

REIMBURSEMENT CODING

PRO FORMA SHEET

Type Transaction	1 Type	2 Action	3 CC	4-6 Blk # Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Appn	15-18 Lim	19 PY	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/ RC	45-48	49 ODC	50-55 Cust No.	56-63 Doc. Ref	64-69 Voc No.	70 IDC	71-80 Amount
Orders Received															1010									
Funded - OMA	A	4																						
Automatic	A	5																						
Funded - Other	1	K																						
Earned Reimburse															ACTUAL									
Funded	5	1																						
Automatic	5	2																						X
A/R Transfer	5	5													1000									
Federal Tax A/R	5	7																						
Misc Sales	5	6																						
A/R Collections															ZERO FILL									x
By Us	4	3																			..			x
By Others	4	L																						
Collection (Fed Tax)	4	3																						x

Notice that down the left side of the sheet are the three stages of reimbursement transactions (order received, earned reimbursement, and collection). Along the top are the card column numbers and the names of the data elements that go in each column. The shaded columns do not require input for reimbursements. You only need to code input into the open (unshaded) columns. This TEC Lesson will focus on the orders received section of this pro forma.

REIMBURSEMENT CODING

PRO FORMA SHEET

Type Transaction	1 Type	2 Action	3 CC	4-6 Blk # Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Appn	15-18 Lim	19 PT	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/ RC	45-48	49 ODC	50-55 Cust No.	56-63 Doc. Ref	64-69 Voc No.	70 IDC	71-80 Amount
Orders Received																								
Funded - OMA	A	4													1010									
Automatic	A	5																						
Funded - Other	1	K																						

Above is the order received section of the coding pro forma. Below is an explanation of the card columns (cc) that must be completed during the orders received stage.

cc Description

1-2 Type/Action Code. Assigned based on the type of transaction (funded-OMA, funded other than OMA, and automatic).

4-6 Blk#/Line# - Block Ticket Number. This number is obtained off the block ticket. In this TEC Lesson, you will always be provided with this number.

10 FY - Fiscal Year. Use the last digit of the fiscal year in the accounting classification on the source document.

31-34 EOR - Element of Resource. The element of resource for orders received is 1010. This is provided on the coding pro forma.

41-44 APC - Accounting Processing Code. Use the APC off of the source document.

50-55 Cust No. - Customer Number.

56-63 Doc. Ref - Document Reference Number. These are locally developed numbers designed to identify a specific customer and transaction. In this TEC Lesson use the customer number from the source document, followed by two zeros, then repeat the customer number again. This will fill columns 50-63.

71-80 Amount - the dollar amount of the transaction. Make sure this number is right jutified. Start with the cents and work to the left. Fill the remaining columns with zeros.

Below is an example of a source document (a DA Form 2544) and a correctly completed 80 column coding sheet. Note where each of the data elements came from.

INSTALLATION BLOCK TICKET

For use of this form, see AR 37-108; the proponent agency is USAFAC.

BLOCK NR	TYPE OF DOCUMENT	NUMBER OF DOCUMENTS	DATE
001	Orders Received		

FUND DISBURSEMENT JOURN

ACCOUNT	DEBIT
T/A A5	

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-108 and AR 37-110; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 1B9013

☐ FUNDED ☒ AUTOMATIC

2. ORDER — a. NUMBER: FB-221 — b. DATE: 2 Jul 93

3. CHANGE ORDER — a. NUMBER: N/A — b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER

Commander
54th Infantry Division (Mech)
Ft Atterbury, IN 46124-9000
AV# 542-3645

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER

Commander
Per Spt Ctr DSO El Paso
Ft Bliss, TX 79916-5000
AV# 888-1234

6. DESCRIPTION OF SERVICES TO BE PERFORMED

To provide supplies as required by TASK FORCE ZULU during the period of FTX at Fort Atterbury (1 Aug through 15 Aug 93).

2132020 76-9505 P200000-1010 S12123 (202696.16000) (B603) (1B9013)

7a. NAME AND TITLE OF ORDERING OFFICER: WALTER J. TAILOR, LTC, Armor, Ft Bliss, TX 79916-9113 — b. SIGNATURE: Walter J. Tailor — c. DATE: 2 Jul 93

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION: 2132020 57-2222 P200000-2572 S41014 (202611.10000) (ZULU) — b. AMOUNT: $7,000.00

c. CHANGE — INCREASE AMOUNT ____ DECREASE AMOUNT ____ REVISED AMOUNT ____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 30 Aug 93 (Day Month Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER: JAMES C. WINTERS, MAJ, GS, Ft Bliss, Tx 79916-7314 — b. SIGNATURE: James C. Winters — c. DATE: 3 Jul 93

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER: AARON E. WILSON, LTC, G-4, Ft Atterbury, IN 46124-9103 — b. SIGNATURE: Aaron E. Wilson — c. DATE ACCEPTED: 14 Jul 93

DA FORM 1 JUN 77 2544 — EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED. U.S. GOVERNMENT PRINTING OFFICE: 1977-738-418

Type Transaction	1 Type	2 Action	3 CC	4-6 Blk # Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Appn	15-18 Lim	19 PY	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/RC	45-48	49 ODC	50-55 Cust No.	56-63 Doc. Ref	64-69 Voc No.	70 IDC	71-80 Amount
Orders Received															1010									
Funded - OMA	A	4																						
Automatic	A	5		001			3										B603			1B9013	001B9013			0000700000
Funded - Other	1	K																						

80 COLUMN CARD CODING SHEET

1	4	10	20	31	40
A5	001	3		1010	

41	50	64	71	80
B603	1B9013001B9013		0000700000	

PRACTICE EXERCISE 2

Using the reimbursement pro formas on page 45, code the DA Form 2544 on the following page onto a 80 column coding sheet for STANFINS input. You can obtain a coding sheet from your supervisor or you can make a xerographic copy of the coding sheet on page 46.

Check your answers with the solutions provided. If you did well, continue on. If you had problems with the Practice Exercise, review this part of the lesson.

Your block ticket number is 211.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-108 and AR 37-110; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 1B6213

☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: FB-321
b. DATE: 6 Nov 92

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER

Commander
54th Infantry Division (Mech)
Ft Atterbury, IN 46124-9000
AV# 542-3645

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER

Commander
Pers Spt Ctr DSO El Paso
Ft Bliss, TX 79916-5000
AV# 888-1234

6. DESCRIPTION OF SERVICES TO BE PERFORMED

To provide supplies as required by TASK FORCE ZULU during the period of FTX at Fort Atterbury (5 Dec through23 Dec 92).

2132020 76-9505 P200000-1010 (202696.B6000) (J904) (1B6213)

7a. NAME AND TITLE OF ORDERING OFFICER

WALTER J. TAILOR, LTC, Armor
Ft Bliss, TX 79916-9313

b. SIGNATURE: Walter J. Tailor

c. DATE: 6 Nov 92

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION
2132020 57-2222 P200000-2572 S41014 (202611.10000) (ZULU)

b. AMOUNT: $4,500.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Dec 92 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER

JAMES C. WINTERS, MAJ, GS
Ft Bliss, TX 79916-9104

b. SIGNATURE: James C. Winters

c. DATE: 7 Nov 92

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER

AARON E. WILSON, LTC, G-4
Ft Atterbury, IN 46124-9103

b. SIGNATURE: Aaron E. Wilson

c. DATE ACCEPTED: 17 Nov 92

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED.
☆U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

SOLUTION TO PRACTICE EXERCISE 2

Card columns	Entry
1-2	A5
4-6	211
10	3
31-34	1Ø1Ø
41-44	39Ø4
50-63	1B6213ØØ1B6213
71-80	ØØØØ45ØØØ8

Notes:

cc 1-2 T/A code A5 was used because it is an automatic reimbursement. You can tell it is automatic because the customer number begins with a 1, 2, or 3. The automatic box has also been filled in.

cc 4-6 The block ticket number was taken from the block ticket. It is given to you above the DA Form 2544.

cc 10 The fiscal year is 1993, therefore "3" was placed in column 10.

cc 31-34 The element of resource was obtained from the pro forma. It is always 1010 for orders received input.

cc 41-44 The APC is located on the accounting classification line in block 6.

cc 50-63 The customer number is located at the top of DA Form 2544. It is input once, followed by two zeros, and then input again.

cc 71-80 The dollar amount of the reimbursement is input here. Don't forget to fill all unused spaces to the left of the number with zeros. Also, don't forget to include the cents.

In some cases you may process an order received document that is not a DA Form 2544. This is especially true when processing funded reimbursement transactions.

Remember, funded reimbursements are normally processed for the actual cost of services or supplies, rather than for an estimate. The actual cost is recorded on a document called a journal voucher.

Generally the Finance Support Unit (FSU) will first receive an estimate for funded reimbursements. This signals the FSU that an order will be forthcoming and that the necessary funds will have to be made available. The estimated cost can be identified by a number of forms including the DA Form 2544 and a Disposition Form. Such an estimate is seen below.

DISPOSITION FORM

For use of this form, see AR 340-15; the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL: ATFH-ETC

SUBJECT: FH-A Runded Reimbursements

TO: FSU

FROM: FH-A Budget

DATE: 2 Jan 92

CMT: Mr Ritx/ryr/4689

1. Reference Budget Instruction letter, HQ 54th Infantry Division (Mech), Ft Atterbury, IN 46124-9000, 1 Oct 91, subject as above.

2. The estimated Funded Reimbursement orders for January Trailer Court Utilities are:

2127025 76-1093 P1910-1010 S12123 (1910.51226) X262 $1,500.00

Customer #4F9192 Trailer Court Utilities

Raimond J. Ritz

RAIMOND J. RITZ
DAC, FH-A
Budget Officer

ESTIMATED COST

The above DF was sent to the Finance Support Unit (FSU) by Family Housing (FH). The DF presents the estimated funded reimbursement orders for trailer court utilities for the month of January. This estimate signals the FSU to make sure these funds are available. These funds may not be used until an actual funded order containing the actual cost is received.

TEC LESSON

Below is the journal voucher that resulted from the original estimate. This contains the actual cost of the utilities. Notice that the actual cost is slightly different than the estimate contained in the original DF. Once the journal voucher is completed, the orders received, earned reimbursement, and transfer stages are all completed at the same time. The journal voucher contains all the information necessary to complete the entire reimbursement cycle. Although all three stages would normally be completed at the same time while working in a Finance Support Unit (FSU), in this TEC Lesson you will only be required to complete the orders received stage.

Optional Form 1017-G (9-79)
Title 7, GAO Manual
501017-810

JOURNAL VOUCHER

J. V. No. FH-3

Date 26 Jan 92

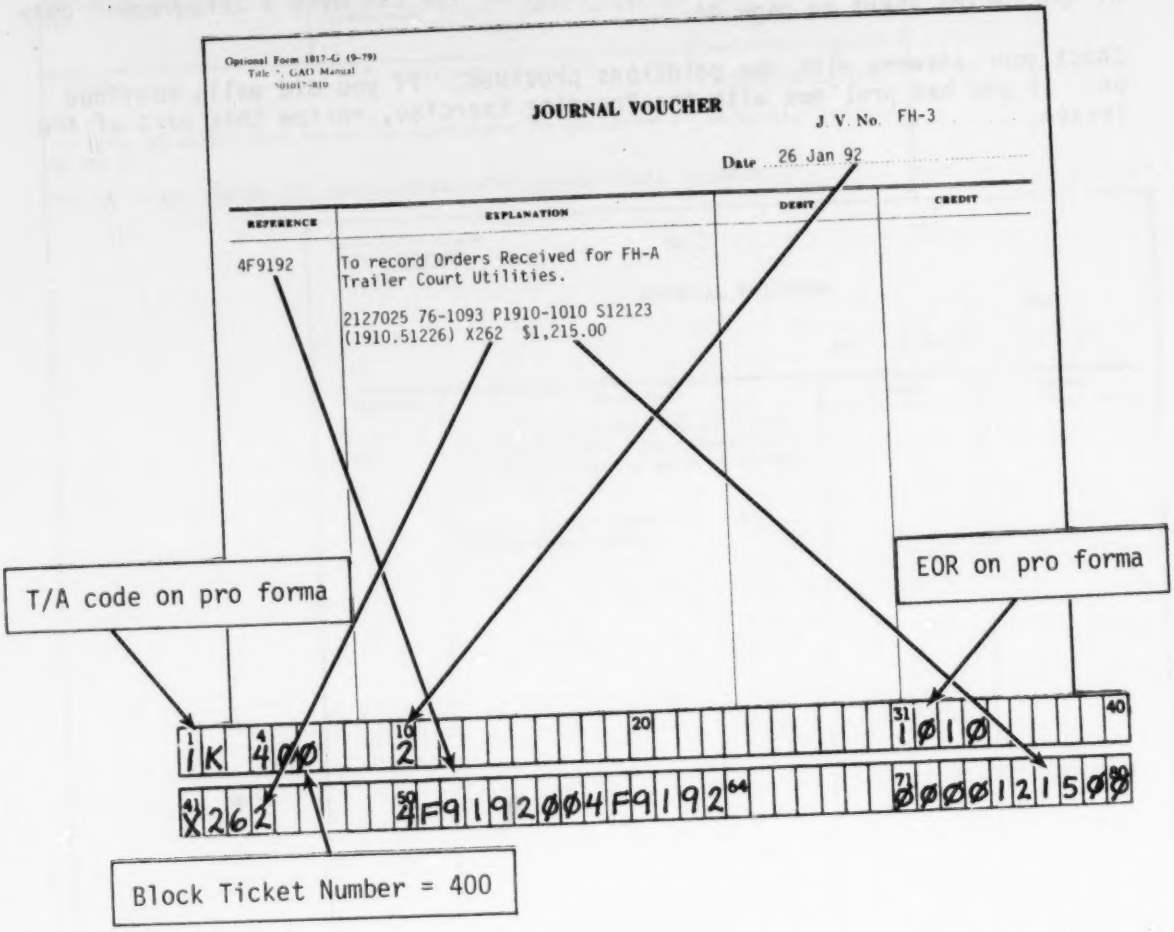
REFERENCE	EXPLANATION	DEBIT	CREDIT
4F9192	To record Orders Received for FH-A Trailer Court Utilities. 2127025 76-1093 P1910-1010 S12123 (1910:51226) X262 $1,215.00		
	TOTAL,		

ACTUAL COST

Prepared by Carlton Hart (Signature)
FH-A Acctg Tech. (Title)

Approved by Perry Brown (Signature)
FH-A Budget Director (Title)

Below is an example of the journal voucher and a correctly completed 80 column coding sheet. Note where each of the data elements came from.



Note. T/A code 1K was used on the coding sheet for the following reasons:

1. This was a funded reimbursement. You can tell it is funded because the first number of the customer number (4F9192) is a "4". Remember, 1, 2, or 3 identify customers for automatic reimbursements and 4 identifies a customer for funded reimbursements.

2. This was a funded reimbursement in support of goods or services for other than Operation and Maintenance, Army (OMA). You can tell it is for "other than OMA" because the appropriation code is not 2020; it is 7025. If it was 2020, T/A code A4 would have been used.

PRACTICE EXERCISE 3

Using the reimbursement pro formas on page 45, code the forms shown on the following page onto an 80 column coding sheet for STANFINS input. You can obtain a coding sheet from your supervisor or you can make a xerographic copy of the coding sheet on page 46.

Check your answers with the solutions provided. If you did well, continue on. If you had problems with the Practice Exercise, review this part of the lesson.

Your block ticket number is 157.

DISPOSITION FORM

For use of this form, see AR 340-15; the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
ICO	Reimbursable Orders (Timber Harvesting)

TO FSU FROM Installation Coor DATE 1 Nov 92 CMT 1 MSG Smith/jrp/489?

The total estimated timber harvesting expenditures for the period 1 - 30 November 1992 are $8,500.00.

2132020 76-9505 P200000-1010 S12123 (202696.E4000)(4L6143) (E402) $8,500.00

DA FORM AUG 80 2496

Optional Form 1017-G (9-79)
Title 7, GAO Manual
101017-910

JOURNAL VOUCHER

J. V. No. 182

Date 2 Dec 92

REFERENCE	EXPLANATION	DEBIT	CREDIT
CUSTOMER # 4L6143	To record Orders Received and Earned Reimbursement for Timber Harvesting Expenditures for the month of November 1992. $8,225.00 2132020 76-9505 P20000-2572 S12123 (202696.E4000) (E402)		
	TOTAL		

Prepared by William Jacobson (Signature)
ICO Officer (Title)

Approved by Walter Smith (Signature)
Chief, A/M Branch (Title)

SOLUTION TO PRACTICE EXERCISE 3

```
1 A4  4 157    10 3                 20                 31 1Ø1Ø                40
41 E4Ø2        50 4L6143ØØ4L6143 64                 71 ØØØØ8225ØØ 80
```

Notes: The DF estimate will not be provided with the block ticket, and will not be coded. It is an estimate, not an actual cost. The Journal Voucher will be coded.

cc 1-2 T/A code A4 was used because it is a funded reimbursement for OMA. You can tell it is funded because the customer number begins with the number 4. You can tell that is is "for OMA" because the appropriation code in the accounting classification is 2020.

cc 4-6 The block ticket number was given above the DF.

cc 10 The fiscal year is 1993, therefore "3" was placed in column 10.

cc 31-34 The element of resource was obtained from the pro forma. It is always 1010 for orders received input.

cc 41-44 The APC is located on the accounting classification line.

cc 50-63 The customer number is also on the journal voucher. It is input once, followed by two zeros, and then input again.

cc 71-80 The actual amount from the journal voucher is input here. Remember to use the actual amount from the journal voucher and not the estimated amount from the original DF.

Situation:

You are working in the Accounts Maintenance Branch of the Fort Atterbury Finance Support Unit (FSU), which is operating under the STANFINS system. You are responsible for identifying orders received documents and for recording data from these documents onto 80 column coding sheets.

You are only responsible for the orders received stage of the reimbursement accounting cycle.

Using the reimbursement pro formas on page 45 and the five sets of documents on the following pages;

1. determine if the documents should be coded as orders received for reimbursable goods or services.

2. If so, code the appropriate documents onto an 80 column coding sheet. You can obtain a coding sheet from your supervisor or you can make a xerographic copy of the coding sheet on page 46.

Remember, all documents may not be complete or appropriate for orders received input. Check all documents carefully.

After you have completed the Self-Evaluation, check your answers with the solutions provided. If you did well, you may take the Posttest. If you had problems with the Self-Evaluation Exercise, review the lesson.

SELF-EVALUATION EXERCISE

Exercise 1:

Your block ticket number is 456.

DISPOSITION FORM

For use of this form, see AR 340-15; the proponent agency is TAGO.

REFERENCE OR OFFICE SYMBOL	SUBJECT
DIO-Laundry	Reimbursable Orders (Charge Sales)

TO FSU FROM Laundry Officer DATE 1 Aug 92 CMT 1 CPT Grosse/jt/7542

1. Reference Budget Instruction letter HQ, 54th Infantry Division (Mech), Fort Atterbury, IN 46124-9000, 1 Oct 91, subject as abcve.

2. The approximate charge for laundry service during the month of August 1992 is $2,915.00.

2122020 76-9505 P200000-1010 S12123 (202696.E40000) (4L6012) (E213) $2,915.00

Jeffrey Grosse
JEFFREY GROSSE
CPT, QM
Laundry Officer

DA FORM AUG 80 2496

Optional Form 1017-G (9-79)
Title 7, GAO Manual
101017-810

JOURNAL VOUCHER

J. V. No. 098

Date 31 Aug 92

REFERENCE	EXPLANATION	DEBIT	CREDIT
CUSTOMER # 4L6012	To record Orders Received and Earned Reimbursement for Charge Sale Laundry and Dry Cleaning for the Month of August 1992. $2,915.00 2122020 76-9505 P200000-2572 S12123 (202696.E4000) (E213)		
	TOTAL,		

Prepared by Eduardo Martinez (Signature)
Laundry Officer (Title)

Approved by Bill Kegner (Signature)
Chief, A/M Branch (Title)

Exercise 2:

Your block ticket number is 109.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-108 and AR 37-110; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 3C9013

☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: TSA-033
b. DATE: 1 Dec 92

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
Director of Industrial Operations
Ft Atterbury, IN 46124-9200
AV# 542-4576

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Director-US Army Troop Support Agency
Midwest Commissary Field Office
Ft Sam Houston, TX 78234-9004
AV# 471-7890

6. DESCRIPTION OF SERVICES TO BE PERFORMED

1. Reference Budget Instruction letter, HQ 54th Infantry Division (Mech), Ft Atterbury IN, 1 Oct 92, subject: Commissary Operations.

2. The estimated orders for the month of December 1992 for the Ft Atterbury commissary operations are $8,500.00

2132020 76-9505 P200000-1010 S12123 (B604) (202696.B6000) (3C9013)

7a. NAME AND TITLE OF ORDERING OFFICER
ALFRED T. LASSITER, CPT, QM
Ft Sam Houston, TX 78234-9364

b. SIGNATURE: Alfred T. Lassiter

c. DATE: 1 Dec 92

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION: 2138420 26 S44206

b. AMOUNT: $8,500.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Dec 92 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER
PETER J. AURTHER, LTC, FC
Comptroller
Ft Sam Houston, TX 78234-9480

b. SIGNATURE: Peter J. Aurther

c. DATE: 1 Dec 92

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER
CHARLES A. SILVERTON, LTC, QM
Dir of Industrial Operations
Ft Atterbury, IN 46124-9440

b. SIGNATURE: Charles A. Silverton

c. DATE ACCEPTED: 7 Dec 92

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED.
U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

SELF-EVALUATION EXERCISE

Exercise 3:

The next available block ticket number is 542.

DISPOSITION FORM

For use of this form, see AR 340-15, the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
DIO-Laundry	Reimbursable Orders (Charge Sales)

TO FSU FROM Laundry Officer DATE 1 Dec 93 CMT 1

CPT Grosse/jt/7542

1. Reference Budget Instruction letter, HQ 54th Infantry Division (Mech), Ft Atterbury, IN 46124-9000, 1 Oct 92, subject as above.

2. The approximate charge for laundry service during the month of December 1993 is $2,660.00.

2142020 76-9508 P200000-1010 S12123 (202696.E4000) (4L9044) (E403) $2,660.00

Jeffrey Grosse

JEFFREY GROSSE
CPT, QM
Laundry Officer

DA FORM AUG 80 2496 PREVIOUS EDITIONS WILL BE USED U.S.G.P.O. 1982 386-545

Exercise 4:

The next available block ticket number is 153.

DISPOSITION FORM

For use of this form, see AR 340-15; the proponent agency is TAGO

REFERENCE OR OFFICE SYMBOL	SUBJECT
ATDC-FHB	FH-A Funded Reimbursements

TO FSU FROM FH-A Budget DATE 1 Jan 94 CMT Mr Ritz/ry/4689

1. Reference Budget Instruction letter, HQ 54th Infantry Division (Mech), Ft Atterbury, IN 46124-9000, 1 Oct 93, subject as above.

2. The estimated Funded Reimbursement Orders for January Trailer Court Lot Rental are:

2147025 76-1093 P1920-1010 S12123 (1920.51139) Y540 $840.00
Customer #4F8194 Trailer Court Lot Rental (56 tenants X $15.00)

Raimond J. Ritz
RAIMOND J. RITZ
DAC, FH-A
Budget Officer

DA FORM AUG 80 2496 PREVIOUS EDITIONS WILL BE USED

U.S.G.P.O. 1982 - 386 545

SELF-EVALUATION EXERCISE

Exercise 4 (continued):

Your block ticket number is 153.

Optional Form 1017-G (9-79)
Title 7, GAO Manual
501017-810

JOURNAL VOUCHER

J. V. No. FH-3

Date 26 Jan 94

REFERENCE	EXPLANATION	DEBIT	CREDIT
CUSTOMER # 4F8194	To record Orders Received and Earned Reimbursements for FH-A Trailer Court Lot Rental (56 tenants X $15.00) Y54Ø $840.00		
	TOTAL,		

Prepared by Allen Heffrich (Signature)
FH-A Acctg Tech. (Title)

Approved by Mark Hickman (Signature)
FH-A Budget Director (Title)

Exercise 5:

Your block ticket number is 321.

INTRA-ARMY ORDER FOR REIMBURSABLE SERVICES

For use of this form, see AR 37-108 and AR 37-119; the proponent agency is Office of the Comptroller of the Army.

1. RECEIVING OFFICE CONTROL NUMBER: 2AR174

☐ FUNDED ☒ AUTOMATIC

2. ORDER
a. NUMBER: RES-140
b. DATE: 27 Dec 93

3. CHANGE ORDER
a. NUMBER: N/A
b. DATE:

4. TO BE PERFORMED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
Information Systems Command
Ft Atterbury, IN 46124-9490

5. ORDERED BY (Command, Installation or Activity), ADDRESS (Include ZIP Code), AND AUTOVON NUMBER
Commander
HHC, Reserve Center
Ft Atterbury, IN 46124-9590

6. DESCRIPTION OF SERVICES TO BE PERFORMED

To provide CLASS "A" phone service during Jan 94.

2142020 03-3116 P390000-1010 S12123 (395701.34200) (U34R) (2AR174)

7a. NAME AND TITLE OF ORDERING OFFICER
J.C. PALMER, CPT, SC, Reserve Ctr
Ft Atterbury, IN 46124-9590

b. SIGNATURE: J. C. Palmer

c. DATE: 27 Dec 93

ORIGINATING FINANCE AND ACCOUNTING OFFICE APPROVAL

8a. ACCOUNTING CLASSIFICATION
2142020 76-9601 P5100000-2572 S12123 (512914.10000) A490

b. AMOUNT: $1,500.00

c. CHANGE
INCREASE AMOUNT _____ DECREASE AMOUNT _____ REVISED AMOUNT _____

9. Services to be performed pursuant to this order are properly chargeable to the appropriations or other accounts indicated above until 31 Jan 94 (Day - Month - Year) the expiration date of this order.

10a. TYPED NAME AND TITLE OF APPROVING OFFICER
TURNER BLACKWELL, MAJ, FC
Reserve Center
Ft Atterbury, IN 46124-9590

b. SIGNATURE: Turner Blackwell

c. DATE: 28 Dec 93

ACCEPTING OFFICER

11. THE ABOVE TERMS AND CONDITIONS ARE SATISFACTORY AND ARE ACCEPTED.

a. TYPED NAME AND TITLE OF ACCEPTING OFFICER

b. SIGNATURE

c. DATE ACCEPTED

DA FORM 1 JUN 77 2544 EDITION OF 1 DEC 75 WILL BE USED UNTIL EXHAUSTED. ☆U.S. GOVERNMENT PRINTING OFFICE: 1977-238-418

ANSWERS TO SELF-EVALUATION EXERCISE

Exercise 1

Columns	Entry
1–2	A4
4–6	456
10	2
31–34	1Ø1Ø
41–44	E213
50–63	4L6Ø12ØØ4L6Ø12
71–80	ØØØØ2915ØØ

T/A code A4 was used because:

1. this is a funded reimbursement (the customer number begins with a "4")
2. it is a funded reimbursement for OMA (the accounting classification contains the appropriation code 2020)

Exercise 2

Columns	Entry
1–2	A5
4–6	1Ø9
10	3
31–34	1Ø1Ø
41–44	B6Ø4
50–63	3C9Ø13ØØ3C9Ø13
71–80	ØØØØ85ØØØØ

T/A code A5 was used because this is an automatic reimbursement (the customer number begins with a 1, 2, or 3). The DA Form 2544 is all you need to process automatic reimbursements.

Exercise 3

This document should not be coded. The DF does not provide sufficient information for processing orders received. The DF is only an estimate for a funded reimbursement. Remember, funded reimbursements are normally processed for the actual cost of services or supplies, rather than an estimate. Funded reimbursements must be processed using the actual cost listed on a journal voucher. Since no journal voucher is presented, orders received input cannot be processed.

Exercise 4

Columns	Entry
1–2	1K
4–6	153
10	4
31–34	1Ø1Ø
41–44	Y54Ø
50–63	4F8194ØØ4F8194
71–80	ØØØØØ84ØØØ

T/A code 1K was used because:

1. this is a funded reimbursement (the customer number begins with a "4").
2. it is a funded reimbursement for other than OMA (the accounting classification does not contain the appropriation code 2020; the appropriation code listed is 7025).

Exercise 5

This order is not an accepted obligation document because it has not been signed (on the last line) by the accepting officer. Since this is not an accepted order, orders received input cannot be processed.

REIMBURSEMENT PRO FORMAS

REIMBURSEMENT TRANSACTIONS
PRO FORMA SHEET

	ORDER RECEIVED	EARNED REIMBURSEMEN
FUNDED	4502 - RESERVED FOR RECEIPT OF ORDERS 4501 - UNOBLIGATED FUNDS AVAILABLE 4732 - UNFILLED ORDERS 4731 - ORDERS RECEIVED T/A 1K OTHER THAN OMA T/A A4 FOR OMA	1100 - ACCOUNTS R 6051 - SALE 4733 - REIMBURS 4732 - UNFILL T/A
AUTOMATIC	1020 - FUNDS WITH TREASURY 4501 - UNOBLIGATED FUNDS AVAILABLE 4732 - UNFILLED ORDERS 4731 - ORDERS RECEIVED T/A A5	1100 - ACCOUNT 6051 - SALES 4733 - REIMBURS 4732 - UNFIL T/A

REIMBURSEMENT CODING
PRO FORMA SHEET

Type Transaction	1 Type	2 Action	3 CC	4-6 Blk # Line#	7-8 Dept	9 Fund Type	10 FY	11-14 Appn	15-18 Lim	19 PY	20-21 OA	22 Reimb Desig	23-26 Serial Source	27-30 Prog	31-34 EOR	35-40 FSN	41-44 APC/ RC	45-48	49 ODC	50-55 Cust No.	56-63 Doc. Ref	64-69 Voc No.	70 IDC	71-80 Amount
Orders Received															1010									
Funded - OMA	A	4																						
Automatic	A	5																						
Funded - Other	1	K																						
Earned Reimburse															A C T U									
Fund	5	1																						

80 COLUMN CODING SHEETS FOR COPYING

1 4 10 20 31 40

41 50 64 71 80

1 4 10 20 31 40

41 50 64 71 80

1 4 10 20 31 40

41 50 64 71 80

1 4 10 20 31 40

41 50 64 71 80

1 4 10 20 31 40

41 50 64 71 80

1 4 10 20 31 40

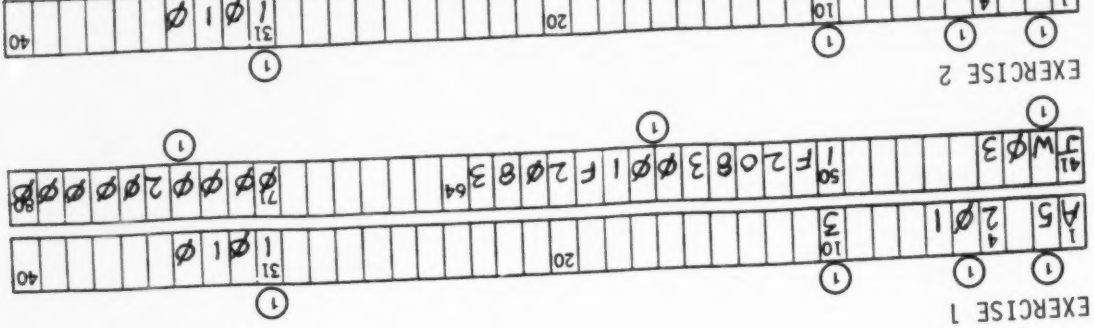
41 50 64 71 80

1 4 10 20 31 40

41 50 64 71 80

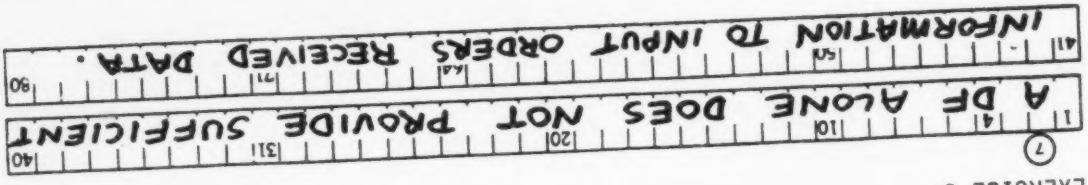
Each exercise has a value of 7 points. Each correct data entry is worth one point. The total possible score is 28 points. A passing score is 22 points or more.

EXERCISE 1

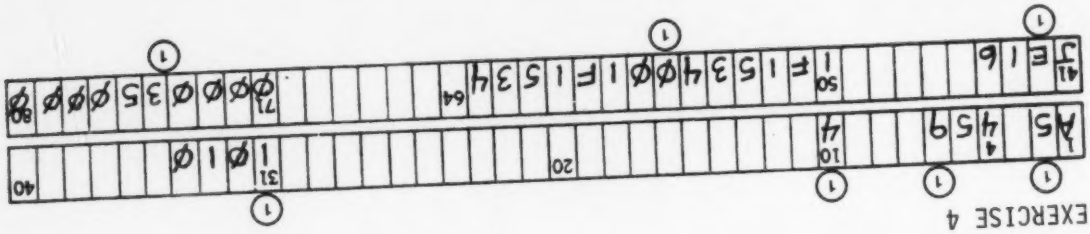


EXERCISE 2

EXERCISE 3



EXERCISE 4



U.S. GOVERNMENT PRINTING OFFICE: 1986 - 643-679/1009